



## INTERCOLLEGIATE BROADCASTING SYSTEM

### MEMORANDUM

TO: Grace Marshall Smith

Date: November 25, 1947

FROM: Dave Borst

In your November 7 letter you state "the college contractor has said that empty conduits leading to all of these shouses will be available to us after February. These conduits run bsdie the heating tunnels."

If you have heating tunnels, why not have your lines erected in these tunnels?

Heating tunnels are used to carry r.f. lines at a number of IBS stations with very good success. The problem of high voltage insulation on the wire does not exist in this case as the lines will not be in proximity with 2300 volt lines. Since you will couple into the low voltage a-c in the buildings there is no reason for running your lines in the same conduits with 2300 volt lines unless there is no other way.

In your letter you advise there will be empty conduits available for your use. I suppose the high insulation level on your wire is required because your lines will run through the same pull boxes which carry the 2300 volt circuits. It would seem better not to get mixed up with the conduits if at all possible.

Regarding taxes on telephone lines, most telephone companys have seen fit to tax us the 25% tax which applies to public address systems rather than the 15% tax which applies to broadcasting stations. If this is the case with you, you should pay the tax under written protest. We are at present arguing our case before the Federal Tax Commission and it is hoped that a favorable decision will be reached whereby our tax will be the same as for other broadcast stations. In that case, if you have paid a tax under protest in writing, you are entitled to a refund from the Federal Government.

It was a pleasure to meet Miss Gloria Von der Lehr and Miss Barbara Ungerleider at the regional meeting.

/ I would urge you to work out some means of installing r.f. lines, rather than renting phone circuits and putting in a large number of small transmitters, as in the long run operation with a single transmitter will be more economical.

Sincerely,

cc:

*Dave*



